

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 208  
INDIANAPOLIS, INDIANA

January 1, 2003 to December 31, 2003





## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Schedule of Collections and Distributions.....	4
Notes to Schedule of Collections and Distributions .....	5
Statistical Information.....	6
Examination Results and Comments:	
Missing Plate Affidavits.....	7
Accountable Items .....	7
Exit Conference.....	8

## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Ms. Deadra Nail Ms. Cheryl Deprez (Interim) Ms. Mary Fleehearty	01-01-03 to 05-01-03 05-02-03 to 10-16-03 10-17-03 to 12-31-04



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 208 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 21, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 208  
INDIANAPOLIS, INDIANA  
SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
January 1, 2003 to December 31, 2003

	<u>Amount</u>
Collections:	
Registrations	\$ 6,216,754
Titles	821,697
Drivers Licenses	185,584
Watercraft	66,220
Miscellaneous	<u>2,012</u>
Total	<u><u>\$ 7,292,268</u></u>
Distributions:	
State Fees	\$ 2,294,174
County Tax	4,353,811
Commission Fees	<u>644,282</u>
Total	<u><u>\$ 7,292,267</u></u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 208  
INDIANAPOLIS, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBER 208  
 INDIANAPOLIS, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle Registrations:	
Passenger	34,205
Motorcycle	1,589
RV (Housecar)	546
Light Truck	11,904
Other Truck	484
Farm Truck	79
Tractor	79
Trailer	4,003
Semi-Trailer	742
School and Church Bus	31
Other Bus	10
Other	6
	<hr/>
Total Vehicle Registrations	<u>53,678</u>
Drivers Licenses and Permits:	
Drivers Licenses/Learners Permits	7,059
CDL Licenses/CDL Permits	1,150
Placards	931
Other	5,233
	<hr/>
Total Drivers Licenses and Permits	<u>14,373</u>
Titles:	
Vehicles	19,900
Watercraft	244
	<hr/>
Total Titles	<u>20,144</u>
Total Watercraft Registrations	<u>806</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 208  
INDIANAPOLIS, INDIANA  
EXAMINATION RESULTS AND COMMENTS

MISSING PLATE AFFIDAVITS

Missing plate affidavits were not filed in a timely manner.

Missing plate affidavits are to be submitted when an accountable item listed on the consignment sheet is initially discovered missing. (Branch Operations Policies and Procedures Manual, Equipment and Supplies Chapter)

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2003. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2003	Semi 1 Year	15001
2005	Trailer 3,000	542676A
2007	Handicap Plate	23071
2007	Passenger	32C7894
2007	Passenger	39Q982
2007	Passenger	41A2763
2007	Passenger	41C9016
2007	Passenger	41C9610
2007	Passenger	41E3180
2007	Passenger	55Q3557
2007	Passenger	99X975
2007	Truck 7,000	387207A
2007	Truck 7,000	655849L
2007	Truck 7,000	655874L
2007	Truck 7,000	19494S
2007	Truck 7,000	24041S
2007	Truck 7,000	61349S
2007	Truck 7,000	61380S
2007	Truck 9,000	30916V

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 208  
INDIANAPOLIS, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on September 21, 2004, with Ms. Mary Fleehearty, Branch Manager. The official concurred with our findings.